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GOVERNMENT OF ARUNACHAL PRADESH  
DEPARTMENT OF TAX, EXCISE AND NARCOTICS  
ITANAGAR

## Notification No. 24/2024 - State Tax

The 9th October, 2024

No. T-E-18012/7/2022/890.—In exercise of the powers conferred by sub-section (2) of Section 23 of the Arunachal Pradesh Goods and Services Tax Act, 2017 (7 of 2017), the State Government, on the recommendations of the Council, hereby makes the following amendments in the notification of the Government of Arunachal Pradesh, the Department of Tax, Excise and Narcotics, No. 5/2017- State Tax, published in the Gazette of Arunachal Pradesh, Extraordinary No. 195, Vol. XXIV, Naharlagun, Friday, June 30, 2017 vide No. GST/24/2017, dated the 28th June, 2017, namely :-

In the said notification, after the opening paragraph, the following proviso shall be inserted, namely :-  
“Provided that nothing contained in this notification shall apply to any person engaged in the supply of metal scrap, falling under Chapters 72 to 81 in the first schedule to the Customs Tariff Act, 1975 (51 of 1975)”.

2. This notification shall come into force with effect from the 10th day of October, 2024.

Y W. Ringu, IAS  
Commissioner (Finance/Tax, Excise & Narcotics),  
Government of Arunachal Pradesh,  
Itanagar.

**Note :** The principal notification no. 5/2017- State Tax was published in the Gazette of Arunachal Pradesh, Extraordinary No. 195, Vol. XXIV, Naharlagun, Friday, June 30, 2017 vide No. GST/24/2017, dated the 28th June, 2017.